

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 7381**

**BILL NUMBER:** SB 528

**NOTE PREPARED:** Jan 9, 2013

**BILL AMENDED:**

**SUBJECT:** Gaming.

**FIRST AUTHOR:** Sen. Boots

**BILL STATUS:** As Introduced

**FIRST SPONSOR:**

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** Pending

**Summary of Legislation:** Allows the horse racing commission (IHRC) and gaming commission (IGC) to waive certain statutory requirements and prohibitions. Authorizes the use of limited mobile gaming systems at satellite facilities. Allows the IHRC to reduce the percentage that a permit holder is required to retain from amounts wagered if reducing the amount retained is in the best interests of horse racing in Indiana. Excludes the total dollar amount of wagers made by a riverboat's or racino's patrons using noncashable vouchers, coupons, electronic credits, or electronic promotions provided by the licensee or operating agent from the adjusted gross receipts of the licensee or operating agent. Authorizes riverboats to move inland to adjacent properties. Authorizes gambling games at facilities owned by a licensed owner or operating agent other than the riverboat. (Current law allows only card tournaments at sites other than the riverboat.) Replaces the riverboat admissions tax with a supplemental wagering tax. Authorizes table games at the racinos, and imposes a separate wagering tax on table games.

**Effective Date:** July 1, 2013.

**Explanation of State Expenditures:** *As of the above date, the fiscal analysis of this bill has not been completed. Please contact the Office of Fiscal and Management Analysis for an update of this fiscal impact statement.*

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Randhir Jha, 232-9556.